IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR BENCH, JAIPUR

ORDER

S.B.CIVIL WRIT PETITION NO.3282/2002.

KANA RAM. **VERSUS** R.S.G.S.M. & ANOTHER.

29.11.2006.

HON'BLE MR.JUSTICE DALIP SINGH

Mr.Rakesh Saharan, for the petitioner.
Mr.Manish Gupta on behalf of
Mr.Manish Bhandari, for the respondents.

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The petitioner has challenged in the writ petition the demand raised against him.

Learned counsel for the respondents submits that the aforesaid demand can be challenged by the petitioner by way of filing an appeal before the Commissioner under Section 9A of the Excise Act, 1954.

In view of the above, since there is statutory remedy of appeal available to the petitioner, the writ petition is dismissed on the ground of alternative remedy. However, since this court vide order dated 24.05.2002 had stayed the recovery against the petitioner, the same shall remain in force during the pendency of the appeal in case the appeal is filed within thirty days from today. It is made clear that if no appeal is filed within the aforesaid period, the interim relief granted by this court shall be vacated.

The petitioner would be at liberty to seek condonation of delay in filing the appeal on account of

pendency of the proceedings before this court.

Consequently, the writ petition as well as the stay application stand disposed of.

(DALIP SINGH),J.

Solanki DS, Jr.P.A.